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From:

Sent: Tuesday, November 09, 2010 2:02 PM

To:

Cc:

Subject: Withholding write up

Hi

Please see the attached for our redline markup of the withholding/TEFRA document you sent out earlier.

Note that a partnership will be required to withhold under 1441-42 regardless of whether the payee is a partner, so long as the partnership is paying FDAP to a non-resident alien. [REDACTED]

Feel free to call me if you have any questions/concerns. Thanks.

Attachment: Redacted